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IN THE

Supreme Court of the United States

October Term, 1963.

No. 460.

WALTER F. O'BRIEN,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

On Petition for Writ of Certiorari to the United States Court of Appeals for the Third Circuit as of No. 14,321.

Petition for Rehearing

HENRY D. O'CONNOR,
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Huntzinger Printing Corp., *Appellate Printers*, Camden, N. J.

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PETITION FOR REHEARING.

To the Honorable, the Chief Justice and the Associate Justices of the Supreme Court of the United States:

The petition of Walter F. O'Brien respectfully represents:

Henry Adams wrote that "One court may hang and another may acquit for the same crime, on the same day;" and in turn he quoted Blaise Pascal as saying, "three degrees of polar elevation upset all jurisprudence; * * * truths on this side of the Pyrenees! errors beyond!" but one would think in this day and age when the *entire* Tax Court concluded that it had been wrongly reversed by the Fifth Circuit in *Cotnam v. Commissioner*, 263 F. 2d 119, and the conclusion of the Tax Court was adopted *per curiam* by the Third Circuit—creating a direct conflict between the two circuits—your Honorable Court would rule which circuit was right.

Does the truth lie in Alabama, and error in Pennsylvania?

The taxpayer is one of the numerous small taxpayers—who pay the bulk of the income tax collected. Their problems should be resolved.

We respectfully ask your Honorable Court to decide this conflict between the courts of appeal—even without oral argument.

Your petitioner prays your Honorable Court to grant a rehearing of his Petition for Certiorari.

WALTER F. O'BRIEN,
Petitioner.

By: HENRY D. O'CONNOR,
Attorney for Petitioner.

CERTIFICATE OF COUNSEL.

I hereby certify that the foregoing Petition for Rehearing is presented in good faith and not for delay; also, that this Petition is restricted to the grounds above specified.

HENRY D. O'CONNOR,
Attorney for Petitioner.